

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

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	ADOPTED	CURRENT		
	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Biennium to <u>Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<u>General government</u>				
<u>Assessor</u>				
Personal Services	\$ 7,786,094	\$ 8,105,443	\$ 8,119,623	\$ (14,180)
Supplies	48,702	48,702	38,937	9,765
Other Services and Charges	524,893	524,893	305,808	219,085
Interfund Payment for Services	253,365	253,365	285,884	(32,519)
Total Assessor	<u>8,613,054</u>	<u>8,932,403</u>	<u>8,750,252</u>	<u>182,151</u>
<u>Auditor</u>				
Personal Services	6,403,326	6,579,954	6,482,527	97,427
Supplies	61,670	61,670	49,657	12,013
Other Services and Charges	342,020	268,780	191,793	76,987
Interfund Payment for Services	179,144	179,144	183,646	(4,502)
Capital outlay	27,335	39,335	35,750	3,585
Total Auditor	<u>7,013,495</u>	<u>7,128,883</u>	<u>6,943,373</u>	<u>185,510</u>
<u>Treasurer</u>				
Personal Services	4,480,319	4,426,189	4,284,971	141,218
Supplies	25,050	25,050	33,754	(8,704)
Other Services and Charges	270,996	270,996	253,419	17,577
Interfund Payment for Services	157,851	157,851	130,783	27,068
Capital outlay	331,506	220,003	108,467	111,536
Total Treasurer	<u>5,265,722</u>	<u>5,100,089</u>	<u>4,811,394</u>	<u>288,695</u>
<u>Bank Fees</u>				
Other Services and Charges	803,254	803,254	449,781	353,473
Total Bank Fees	<u>803,254</u>	<u>803,254</u>	<u>449,781</u>	<u>353,473</u>
<u>Prosecuting Attorney</u>				
Personal Services	14,045,911	14,677,185	14,643,349	33,836
Supplies	205,728	344,828	366,491	(21,663)
Other Services and Charges	504,996	671,062	605,177	65,885
Interfund Payment for Services	286,358	370,979	330,322	40,657
Total Prosecuting Attorney	<u>15,042,993</u>	<u>16,064,054</u>	<u>15,945,339</u>	<u>118,715</u>
<u>Child Support Enforcement</u>				
Personal Services	2,799,004	2,966,099	2,960,196	5,903
Supplies	29,210	36,285	12,241	24,044
Other Services and Charges	358,000	545,838	267,429	278,409
Interfund Payment for Services	187,678	188,681	186,357	2,324
Total Child Support Enforcement	<u>3,373,892</u>	<u>3,736,903</u>	<u>3,426,223</u>	<u>310,680</u>
<u>Commissioners</u>				
Personal Services	2,267,295	2,335,128	2,307,537	27,591
Supplies	19,000	22,000	17,636	4,364
Other Services and Charges	270,294	266,114	218,128	47,986
Interfund Payment for Services	58,026	59,206	61,671	(2,465)
Total Commissioners	<u>2,614,615</u>	<u>2,682,448</u>	<u>2,604,972</u>	<u>77,476</u>

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Variance with
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	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive(Negative)
<u>Office of Budget</u>				
Personal Services	11,498,452	11,685,195	11,527,373	157,822
Supplies	3,566,854	2,793,247	1,925,867	867,380
Other Services and Charges	2,943,060	2,471,841	2,514,269	(42,428)
Interfund Payment for Services	207,740	231,119	313,417	(82,298)
Capital outlay	6,900	478,900	456,170	22,730
Total Office of Budget	18,223,006	17,660,302	16,737,096	923,206
<u>Countywide Services</u>				
Supplies	58,692	58,692	62,721	(4,029)
Other Services and Charges	990,325	1,390,325	1,405,801	(15,476)
Interfund Payment for Services	0	0	410	(410)
Capital outlay	500,000	100,000	0	100,000
Total Countywide Services	1,549,017	1,549,017	1,468,932	80,085
<u>Human Resources</u>				
Personal Services	2,589,309	3,030,310	2,973,106	57,204
Supplies	46,450	48,450	20,526	27,924
Other Services and Charges	613,636	748,636	716,955	31,681
Interfund Payment for Services	63,132	66,132	72,526	(6,394)
Total Human Resources	3,312,527	3,893,528	3,783,113	110,415
<u>Loss Control</u>				
Personal Services	289,439	306,912	415,044	(108,132)
Supplies	6,750	4,750	3,826	924
Other Services and Charges	5,950	9,950	10,086	(136)
Interfund Payment for Services	14,030	14,030	16,962	(2,932)
Total Loss Control	316,169	335,642	445,918	(110,276)
<u>General Services</u>				
Personal Services	2,901,097	3,060,873	3,035,179	25,694
Supplies	260,990	240,106	218,202	21,904
Other Services and Charges	1,271,254	1,525,089	1,588,374	(63,285)
Interfund Payment for Services	61,286	68,335	79,140	(10,805)
Capital outlay	363,000	603,000	546,600	56,400
Total General Services	4,857,627	5,497,403	5,467,495	29,908
<u>Public Information & Outreach</u>				
Personal Services	935,515	956,019	951,148	4,871
Supplies	18,594	18,594	19,654	(1,060)
Other Services and Charges	70,198	81,416	58,014	23,402
Interfund Payment for Services	27,751	27,751	30,461	(2,710)
Total Public Information & Outreach	1,052,058	1,083,780	1,059,277	24,503

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Variance with
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	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive(Negative)
<u>Board of Equalization</u>				
Personal Services	258,810	302,429	301,004	1,425
Supplies	2,240	12,240	2,681	9,559
Other Services and Charges	30,134	30,134	32,498	(2,364)
Interfund Payment for Services	7,400	7,400	7,577	(177)
Total Board of Equalization	298,584	352,203	343,760	8,443
<u>ESA Countywide Services</u>				
Personal Services	427,594	466,492	465,872	620
Supplies	20,000	20,000	14,371	5,629
Other Services and Charges	465,000	445,000	170,811	274,189
Interfund Payment for Services	68,024	68,024	18,241	49,783
Total ESA Countywide services	980,618	999,516	669,295	330,221
<u>Parks Operations</u>				
Personal Services	290,274	295,274	311,079	(15,805)
Supplies	153,700	153,700	98,746	54,954
Other Services and Charges	280,046	280,046	181,368	98,678
Interfund Payment for Services	120,632	120,632	130,477	(9,845)
	844,652	849,652	721,670	127,982
<u>Miscellaneous</u>				
Personal Services	5,646,872	22,978	0	22,978
Other Services and Charges	706,000	850,000	844,124	5876
Interfund Payment for Services	1,419,532	1,419,532	1,419,532	0
Total Miscellaneous	7,772,404	2,292,510	2,263,656	28,854
Total general government	81,933,687	78,961,587	75,891,546	3,070,041
<u>Judicial</u>				
<u>Clerk</u>				
Personal Services	5,005,100	5,225,906	5,261,674	(35,768)
Supplies	60,100	56,653	70,835	(14,182)
Other Services and Charges	401,562	496,562	424,015	72,547
Interfund Payment for Services	170,917	182,923	190,117	(7,194)
Capital Outlay	0	6,147	5,929	218
Total Clerk	5,637,679	5,968,191	5,952,570	15,621
<u>District Court</u>				
Personal Services	6,844,405	7,030,945	6,882,534	148,411
Supplies	169,072	209,205	178,436	30,769
Other Services and Charges	645,948	1,018,058	997,247	20,811
Interfund Payment for Services	175,026	198,816	204,385	(5,569)
Total District Court	7,834,451	8,457,024	8,262,602	194,422
<u>Superior Court</u>				
Personal Services	4,462,017	4,693,701	4,434,932	258,769
Supplies	734,382	765,908	609,953	155,955
Other Services and Charges	1,262,138	2,933,019	2,578,558	354,461
Interfund Payment for Services	114,282	118,294	127,203	(8,909)
Capital Outlay	0	578,000	450,582	127,418
Total Superior Court	6,572,819	9,088,922	8,201,228	887,694

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<u>Indigent Defense</u>				
Supplies	0	0	173	(173)
Other Services and Charges	9,578,408	8,684,424	8,617,255	67,169
Total Indigent Defense	9,578,408	8,684,424	8,617,428	66,996
Total judicial	29,623,357	32,198,560	31,033,828	1,164,732
<u>Public safety</u>				
<u>Loss Control</u>				
Personal Services	311,380	434,496	305,588	128,908
Supplies	23,944	30,444	30,907	(463)
Other Services and Charges	14,500	17,000	9,276	7,724
Interfund Payment for Services	0	0	2,074	(2,074)
Total Loss Control	349,824	481,940	347,845	134,094
<u>Juvenile</u>				
Personal Services	12,994,120	14,316,780	14,291,597	25,183
Supplies	148,010	197,943	163,961	33,982
Other Services and Charges	1,683,962	1,941,819	1,387,228	554,591
Interfund Payment for Services	343,590	345,596	290,642	54,954
Total Juvenile	15,169,682	16,802,138	16,133,428	668,710
<u>Sheriff - Enforcement</u>				
Personal Services	30,965,030	31,321,830	30,081,838	1,239,992
Supplies	129,658	297,244	260,866	36,378
Other Services and Charges	2,061,576	2,153,576	1,934,294	219,282
Interfund Payment for Services	2,811,306	2,940,306	2,965,328	(25,022)
Intergovernmental	600	61,274	66,637	(5,363)
Capital outlay	640,000	677,000	717,980	(40,980)
Total Sheriff	36,608,170	37,451,230	36,026,943	1,424,287
<u>Sheriff - Civil/Support</u>				
Personal Services	7,561,048	7,283,629	7,088,535	195,094
Supplies	801,828	483,005	449,624	33,381
Other Services and Charges	764,124	347,666	449,444	(101,778)
Interfund Payment for Services	1,175,088	204,678	234,347	(29,669)
Capital outlay	0	18,650	18,647	3
Total Sheriff	10,302,088	8,337,628	8,240,597	97,031
<u>Sheriff - Administration</u>				
Personal Services	3,694,622	4,505,345	4,360,733	144,612
Supplies	146,774	488,430	481,509	6,921
Other Services and Charges	774,378	1,188,836	899,484	289,352
Interfund Payment for Services	44,500	1,096,910	1,106,004	(9,094)
Intergovernmental	0	338,795	173,923	164,872
Total Sheriff	4,660,274	7,618,316	7,021,653	596,663
<u>Jail</u>				
Personal Services	27,321,744	27,632,784	27,612,541	20,243
Supplies	2,018,932	2,140,932	2,336,368	(195,436)
Other Services and Charges	5,215,290	6,547,290	6,042,792	504,498
Interfund Payment for Services	121,800	196,800	249,228	(52,428)
Total Jail	34,677,766	36,517,806	36,240,929	276,877
<u>Emergency Medical Services</u>				
Intergovernmental	3,126,959	3,279,732	3,277,130	2,602
Total Emergency Medical Services	3,126,959	3,279,732	3,277,130	2,602

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<u>Community Corrections</u>				
Personal Services	9,886,405	10,190,215	10,157,611	32,604
Supplies	242,412	233,832	207,029	26,803
Other Services and Charges	882,308	921,888	824,231	97,657
Interfund Payment for Services	575,828	575,828	545,848	29,980
Total Community Corrections	11,586,953	11,921,763	11,734,719	187,044
<u>Code Enforcement</u>				
Personal Services	1,432,808	1,538,527	1,298,733	239,794
Supplies	15,000	15,000	9,105	5,895
Other Services and Charges	94,498	94,498	44,977	49,521
Interfund Payment for Services	517,270	410,212	269,852	140,360
Total Code Enforcement	2,059,576	2,058,237	1,622,667	435,570
<u>Fire Marshal</u>				
Personal Services	1,607,107	1,819,482	1,769,456	50,026
Supplies	25,092	25,092	21,037	4,055
Other Services and Charges	71,112	51,112	36,263	14,849
Interfund Payment for Services	348,164	358,941	324,547	34,394
Total Fire Marshal	2,051,475	2,254,627	2,151,303	103,324
Total public safety	120,592,767	126,723,418	122,797,214	3,926,203
<u>Physical Environment</u>				
<u>Conservation Land Department</u>				
Personal Services	217,657	223,157	222,873	284
Supplies	9,650	9,650	1,969	7,681
Other Services and Charges	793,700	788,200	172,448	615,752
Intergovernmental	0	0	14,000	(14,000)
Interfund Payment for Services	43,500	49,184	34,236	14,948
Total Conservation Land	1,064,507	1,070,191	445,526	624,665
<u>Animal Control</u>				
Personal Services	1,118,631	1,296,323	1,294,773	1,550
Supplies	26,135	26,135	16,749	9,386
Other Services and Charges	536,350	645,350	545,012	100,338
Interfund Payment for Services	345,932	357,906	289,728	68,178
Total Animal Control	2,027,048	2,325,714	2,146,262	179,452
Total physical environment	3,091,555	3,395,905	2,591,788	804,117
<u>Transportation</u>				
<u>Long Range Planning</u>				
Intergovernmental	782,942	881,254	655,462	225,792
Total Long Range Planning	782,942	881,254	655,462	225,792
<u>Lewis & Clark Railroad</u>				
Supplies	0	740,000	85,649	654,351
Other Services and Charges	118,022	182,138	141,558	40,580
Interfund Payment for Services	5,000	5,000	3,956	1,044
Capital outlay	0	360,000	723,743	(363,743)
Total Lewis & Clark Railroad	123,022	1,287,138	954,906	332,232
Total transportation	905,964	2,168,392	1,610,368	558,024

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	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Biennium to <u>Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<u>Economic Environment</u>				
<u>Long Range Planning</u>				
Personal Services	1,505,864	1,555,678	1,567,966	(12,288)
Supplies	7,340	7,340	18,907	(11,567)
Other Services and Charges	617,540	522,540	323,687	198,853
Interfund Payment for Services	213,688	176,790	159,933	16,857
Total Long Range Planning	2,344,432	2,262,348	2,070,493	191,855
<u>Cable Television</u>				
Intergovernmental	930,926	930,926	930,926	0
Total Cable Television	930,926	930,926	930,926	0
<u>Community Support</u>				
Intergovernmental	474,850	730,132	723,152	6,980
Total Community Development	474,850	730,132	723,152	6,980
Total economic environment	3,750,208	3,923,406	3,724,571	198,835
<u>Health and Human Services</u>				
<u>Medical Examiner</u>				
Personal Services	1,279,498	1,458,385	1,439,668	18,717
Supplies	36,400	36,400	54,134	(17,734)
Other Services and Charges	132,598	132,598	90,689	41,909
Interfund Payment for Services	39,844	39,844	38,255	1,589
Capital outlay	236,350	236,350	166,982	69,368
Total Medical Examiner	1,724,690	1,903,577	1,789,728	113,849
Total health and human services	1,724,690	1,903,577	1,789,728	113,849
<u>Culture and Recreation</u>				
<u>Cooperative Extension Service</u>				
Personal Services	326,082	344,203	342,657	1,546
Supplies	66,168	88,449	85,020	3,429
Other Services and Charges	965,098	1,092,379	891,526	200,853
Interfund Payment for Services	68,194	68,194	66,686	1,508
Total Cooperative Extension Service	1,425,542	1,593,225	1,385,889	207,336
<u>Parks</u>				
Intergovernmental	2,559,011	2,559,011	2,497,336	61,675
Total Parks	2,559,011	2,559,011	2,497,336	61,675
<u>Parks Operations</u>				
Personal Services	2,048,379	2,070,879	2,040,205	30,674
Supplies	369,420	369,420	307,311	62,109
Other Services and Charges	543,074	569,354	519,016	50,338
Interfund Payment for Services	521,742	680,142	683,304	(3,162)
Capital outlay	0	0	16,989	(16,989)
Total Parks Operations	3,482,615	3,689,795	3,566,825	122,970
Total culture and recreation	7,467,168	7,842,031	7,450,050	391,981
Debt service -principal	26,792	26,792	13,396	13,396
Debt service - interest	0	0	769	(769)
Total expenditures:	\$ 249,116,188	\$ 257,143,668	\$ 246,903,258	\$ 10,240,410